

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>HUDSON</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16200700700000</div> <div>CITY OF HUDSON</div> <div>525 JEFFERSON STREET</div> <div>HUDSON, IOWA 50643-0536</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,094,450		1,094,450	1,079,373
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,094,450		1,094,450	1,079,373
Delinquent property taxes		0		0	
TIF revenues		86,372		86,372	86,000
Other city taxes		278,533	0	278,533	294,149
Licenses and permits		61,499	0	61,499	79,373
Use of money and property		296,573	13	296,586	32,800
Intergovernmental		320,791	0	320,791	632,618
Charges for fees and service		57,266	893,749	951,015	900,105
Special assessments		0	0	0	
Miscellaneous		103,595	149	103,744	41,231
Other financing sources		2,065,307	499,556	2,564,863	86,000
Total revenues and other sources		4,364,386	1,393,467	5,757,853	3,231,649
Expenditures and Other Financing Uses					
Public safety		443,862	0	443,862	561,624
Public works		297,465	0	297,465	326,513
Health and social services		2,200	0	2,200	5,000
Culture and recreation		308,134	0	308,134	343,192
Community and economic development		69,772	0	69,772	88,035
General government		378,813	0	378,813	411,867
Debt service		432,648	0	432,648	432,648
Capital projects		785,252	0	785,252	787,608
Total governmental activities expenditures		2,718,146	0	2,718,146	2,956,487
Business type activities		0	596,504	596,504	1,004,931
Total ALL expenditures		2,718,146	596,504	3,314,650	3,961,418
Other financing uses, including transfers out		2,476,263	88,600	2,564,863	2,630,842
Total ALL expenditures/And other financing uses		5,194,409	685,104	5,879,513	6,592,260
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-830,023	708,363	-121,660	-3,360,611
Beginning fund balance July 1, 2014		2,214,383	-68,776	2,145,607	4,481,424
Ending fund balance June 30, 2015		1,384,360	639,587	2,023,947	1,120,813
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,870,000	Other long-term debt		\$ 36,359
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 8,995,363
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/29/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Chrissi Wiersma			319	988-3600	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF HUDSON							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	805,845	196,025		92,580			1,094,450			1,094,450	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	805,845	196,025		92,580	0		1,094,450		T01	1,094,450	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	805,845	196,025		92,580	0	0	1,094,450			1,094,450	6					
7	TIF revenues			86,372				86,372		T01	86,372	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							0		T19	0	13					
14	Hotel/motel tax							0		T09	278,533	14					
15	TOTAL OTHER CITY TAXES	0	278,533	0	0	0	0	278,533	0		278,533	15					
16	Section B - LICENSES AND PERMITS	61,499						61,499		T29	61,499	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	24,368	3,209	3,504				31,081	13	U20	31,094	18					
19	Rents and royalties	4,200						4,200		U40	4,200	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21		261,292						261,292			261,292	21					
22	TOTAL USE OF MONEY AND PROPERTY	289,860	3,209	3,504	0	0	0	296,573	13		296,586	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HUDSON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes							0		C46	0	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation		237,288					237,288		C89	237,288	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	237,288	0	0	0	0	237,288	0		237,288	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	9,858						9,858			9,858	63				
64	Library service	3,829						3,829		D89	3,829	64				
65	Township contributions	9						9		D89	9	65				
66	Fire/EMT service	69,807						69,807		D89	69,807	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	83,503	0	0	0	0	0	83,503	0		83,503	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	83,503	237,288	0	0	0	0	320,791	0		320,791	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	378,197	A91	378,197	73				
74	Sewer							0	318,574	A8Ø	318,574	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	155,412	A81	155,412	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HUDSON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	41,566	A80	41,566	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,874						2,874		A89	2,874	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	40,073						40,073		A89	40,073	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	14,319						14,319		A61	14,319	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	57,266	0	0	0	0	0	57,266	893,749		951,015	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	5,497						5,497		U99	5,497	109				
110	Sale of property and merchandise	1,253						1,253		U11	1,253	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	LIBRARY	9,506						9,506			9,506	114				
115	PARK	1,000						1,000			1,000	115				
116	INSURANCE	31,789						31,789			31,789	116				
117	CAFETERIA REFUNDS	549						549			549	117				
118	GAMING GRANT					54,000		54,000			54,000	118				
119	OTHER	1						1	149		150	119				
120	TOTAL MISCELLANEOUS	49,595	0	0	0	54,000	0	103,595	149		103,744	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF HUDSON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,347,568	715,055	89,876	92,580	54,000	0	2,299,079	893,911		3,192,990	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	974,794			88,600	915,360		1,978,754	499,556		2,478,310	127
128	Internal TIF loans and transfers in			86,553				86,553			86,553	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	974,794	0	86,553	88,600	915,360	0	2,065,307	499,556		2,564,863	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,322,362	715,055	176,429	181,180	969,360	0	4,364,386	1,393,467		5,757,853	132
133												133
134	Beginning fund balance July 1, 2014	1,563,577	648,982	245,191	99,202	-342,569		2,214,383	-68,776		2,145,607	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,885,939	1,364,037	421,620	280,382	626,791	0	6,578,769	1,324,691		7,903,460	136
137												137
138												138
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159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF HUDSON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	303,367						303,367		E62	303,367	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	3,121						3,121		E89	3,121	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	76,159						76,159		E24	76,159	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	37,677						37,677		E32	37,677	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	23,538						23,538		E66	23,538	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	443,862	0	0	0	0	0	443,862			443,862	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HUDSON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	143,441						143,441		E44	143,441	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	30,284						30,284		E44	30,284	48
49	Traffic control safety — Current operation	425						425		E44	425	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	8,072						8,072		E44	8,072	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	4,636						4,636		E81	4,636	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		110,607					110,607		E89	110,607	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	186,858	110,607	0	0	0	0	297,465			297,465	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF HUDSON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,200						2,200		E32	2,200	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,200	0	0	0	0	0	2,200			2,200	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HUDSON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	184,802						184,802		E52	184,802	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	82,265						82,265		E61	82,265	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	19,920						19,920		E61	19,920	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	20,382						20,382		E61	20,382	135
136	Other culture and recreation	765						765		E61	765	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	308,134	0	0	0	0	0	308,134			308,134	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	13,235						13,235		E50	13,235	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	41,462						41,462		E29	41,462	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			15,075				15,075		E89	15,075	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	54,697	0	15,075	0	0	0	69,772			69,772	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF HUDSON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	12,296						12,296		E29	12,296	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	111,262						111,262		E23	111,262	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,750						4,750		E25	4,750	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	9,685						9,685		E31	9,685	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	51,639						51,639		E89	51,639	171
172	Other general government — Current operation	176,818						176,818		E89	176,818	172
173	Purchase of land and equipment							0		G89	0	173
174	UNEMPLOYMENT PAYMENTS		11,363					11,363			11,363	174
175	OTHER		1,000					1,000			1,000	175
176	TOTAL GENERAL GOVERNMENT	366,450	12,363	0	0	0	0	378,813			378,813	176
177	Section G — DEBT SERVICE				432,648			432,648			432,648	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	432,648	0	0	432,648			432,648	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	HWY 63 & ELDORA					452,411		452,411			452,411	184
185	BUTTERFIELD					270,765		270,765			270,765	185
186	BUS PARK/RANCHERO/N TIER					62,076		62,076			62,076	186
187	Subtotal Regular Capital Projects	0	0	0	0	785,252	0	785,252			785,252	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	785,252	0	785,252			785,252	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,362,201	122,970	15,075	432,648	785,252	0	2,718,146			2,718,146	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF HUDSON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								282,128	E91	282,128	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								172,123	E80	172,123	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								124,013	E81	124,013	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								18,240	E80	18,240	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF HUDSON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								596,504		596,504	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,362,201	122,970	15,075	432,648	785,252	0	2,718,146	596,504		3,314,650	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,002,455	387,255					2,389,710	88,600		2,478,310	255
256	Internal TIF loans/repayments and transfers out	86,553						86,553			86,553	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,089,008	387,255	0	0	0	0	2,476,263	88,600		2,564,863	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,451,209	510,225	15,075	432,648	785,252	0	5,194,409	685,104		5,879,513	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		851,593	406,545				1,258,138			1,258,138	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	434,730	2,219		-152,266	-158,461		126,222			126,222	267
268	Total Governmental	434,730	853,812	406,545	-152,266	-158,461	0	1,384,360			1,384,360	268
269	Proprietary								639,587		639,587	269
270	Total ending fund balance June 30, 2015	434,730	853,812	406,545	-152,266	-158,461	0	1,384,360	639,587		2,023,947	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,885,939	1,364,037	421,620	280,382	626,791	0	6,578,769	1,324,691		7,903,460	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HUDSON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	665,312

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. GO SERIES 2013	19U 865,000	29U	39U 70,000	49U 795,000	49U	49U	49U	189 18,600
11. GO SERIES 2011	19U 4,300,000	29U	39U 225,000	49U 4,075,000	49U	49U	49U	189 118,047
12. BANK LOAN - TRACTOR	19U 47,258	29U	39U 10,899	49U	49U	49U	49U 36,359	189 1,624
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	5,212,258	0	305,899	4,870,000	0	0	36,359	138,271

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	179,907,254	x .05 = \$	8,995,363

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,023,947	2,023,947

REMARKS

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